

# **EXHIBIT 46**

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56	VIVIAN	718-279-1800			
STAR TOYOTA/	CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION	
* * CHARGEABLE FEES BY CODES/STAFF/ * *											
10/31/10	10/27/10	6 13	Randall Franzen		83	250	4.00	1,000.00	864698	ON HOLD	I
12/31/10	12/01/10	6 13	Randall Franzen	Go to NY for a visit letter	83	250	3.00	750.00	869049	ON HOLD	I
05/31/11	05/24/11	6 13	Randall Franzen	go to ny and do imterim visit	83	250	4.00	1,000.00	893302	B H T:	
05/31/11	05/25/11	6 13	Randall Franzen	calls to Vivian to go over interim visit info and what to do with the rec	83	250	1.00	250.00	893305	B H T:	
06/30/11	06/03/11	6 13	Randall Franzen	look at letter	83	250	1.00	250.00	898574	B H T:	I
06/30/11	06/06/11	6 13	Randall Franzen	work on the letter	83	250	1.00	250.00	898601	B H T:	
06/30/11	06/07/11	6 13	Randall Franzen	go over letters	83	250	2.00	500.00	898614	B H T:	
09/30/11	08/30/11	6 13	Randall Franzen	go to NY and do an interim visit	83	250	4.00	1,000.00	907584	B H T:	
		83	Randall Franzen					20.00		5,000.00	
		INTSER Rev. Ledger & Schedules						50.00		9,710.00	
05/31/11	05/26/11	6 20	PATRICK J. CATALINE	letter	12	80	3.00	240.00	893298	B H T:	I
		12	PATRICK J. CATALINE					3.00		240.00	
05/31/11	05/24/11	6 20	JOHN BRESLIN		129	80	4.00	320.00	892809	B H T:	I
		129	JOHN BRESLIN					4.00		320.00	
		INTSER Service Dept Analysis						7.00		560.00	
05/31/11	05/27/11	6 22	JOHN BRESLIN	letter	129	80	1.80	144.00	892816	B H T:	I
		129	JOHN BRESLIN					1.80		144.00	
		INTSER Parts Dept Analysis						1.80		144.00	
11/30/10	11/08/10	6 84	DAVE LOMBARDO	INTERIM LTTR	130	90	0.60	54.00	865155	ON HOLD	I
12/31/10	12/03/10	6 84	DAVE LOMBARDO	INTERIM LTTR	130	90	1.00	90.00	866733	ON HOLD	
		130	DAVE LOMBARDO					1.60		144.00	
12/31/10	12/02/10	6 84	Bob Seibel	Interim letter.	75	190	3.00	570.00	867245	ON HOLD	
12/31/10	12/03/10	6 84	Bob Seibel	Interim letter.	75	190	1.00	190.00	867251	ON HOLD	H
06/30/11	06/03/11	6 84	Bob Seibel		75	190	2.00	380.00	893165	B H T:	
06/30/11	06/06/11	6 84	Bob Seibel		75	190	0.50	95.00	897621	B H T:	
06/30/11	06/07/11	6 84	Bob Seibel		75	190	1.00	190.00	897620	B H T:	

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